STATE BOARD OF ACCOUNTS 302 West Washington Street Room E418 INDIANAPOLIS, INDIANA 46204-2765

REVIEW REPORT OF

EMERGENCY MANAGEMENT, FIRE AND BUILDING SERVICES, AND PUBLIC SAFETY TRAINING FOUNDATION STATE OF INDIANA

March 1, 2002 to December 31, 2004

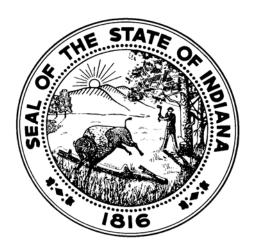


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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Mr. Patrick R. Ralston Mr. Phillip K. Roberts (Interim) Mr. Luther J. Taylor Mr. Phillip K. Roberts (Interim Mr. J. Eric Dietz	01-13-97 to 12-31-03 01-01-04 to 04-04-04 04-05-04 to 01-03-05 01-04-05 to 03-27-05 03-28-05 to 01-11-09



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE EMERGENCY MANAGEMENT, FIRE AND BUILDING SERVICES, AND PUBLIC SAFETY TRAINING FOUNDATION

We have reviewed the receipts, disbursements, and assets of the Emergency Management, Fire and Building Services, and Public Safety Training Foundation for the period of March 1, 2002, to December 31, 2004. Emergency Management, Fire and Building Services, and Public Safety Training Foundation's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Emergency Management, Fire and Building Services, and Public Safety Training Foundation are not in all material respects in conformity with the criteria set forth in the <u>Accounting and Uniform Compliance Guidelines Manual for State Agencies</u>, and applicable laws and regulations.

STATE BOARD OF ACCOUNTS

March 22, 2005

EMERGENCY MANAGEMENT, FIRE AND BUILDING SERVICES,
AND PUBLIC SAFETY TRAINING FOUNDATION
EXIT CONFERENCE

The contents of this report were discussed on May 2, 2005, with Mr. Phillips K. Roberts, Deputy Director. Our report disclosed no material items that warrant comment at this time.